

cultivators extends to the "Warra" numbers. If "excess" is found before the settlement, it is made into a "Warra number" and assessed at survey rates, it should therefore *ceteris paribus* be treated after the settlement, if any such should be discovered.

C. J. PRESCOTT,

Superintendent, Revenue Survey and Assessment,
Gujrat.

Through the Revenue Commissioner, N.D.

No. 678 of 1872.

REVENUE DEPARTMENT.

Camp Sanund, 5th February 1872.

In re-submitting this correspondence, with reference to the Acting Chief Secretary's endorsement No. 6230, of the 12th December 1871, the Revenue Commissioner has the honour to observe that the nature of "Kacha" lands appears to him to have been somewhat misunderstood. He considers it to be precisely similar to the Wargee and Purdi of the Deccan, that is to say, compounds attached to houses to serve the purposes of a farm-yard in England, but occasionally used for tobacco planting or garden or some petty cultivation. It so happens that in the Southern Talukas of Súrat, cultivators' residences are often constructed in the middle of patches of ground of this description, and Government when they were pleased to grant exemption from assessment for an area not exceeding an acre, gave it *quâ* farm yard and not *quâ* building site. It does not in any way follow that a cultivator who had no farm yard attached to his house was guaranteed exemption for the site of the latter. This is shown by the houses of those villages which are built in streets or in continuous rows having been measured in block and not separately.

2. Applying this principle to the case of cultivators inhabiting houses in the town of Balsar, the former cannot claim exemption from any municipal rate on building sites imposed by the City Survey on the ground of "Kacha" having been allowed to go unassessed at the survey settlement, the sites of their houses being in reality not "Kacha," and not having been, the Revenue Commissioner believes, recorded as such in the village books. Any land so recorded, and used by cultivators for the usual purposes to which "Kacha" is put, might have the same privilege extended to it as similar land in other villages, and

any excess over the one-acre limit that may be discovered might, in the Revenue Commissioner's opinion, be assessed at full cultivation rates until applied to building or other non-agricultural purposes, when the full building rates should be levied.

3. The Revenue Commissioner concurs with Mr. Hope that the rate of one pie per square yard, equivalent to about Rs. 25 per acre, would not be too heavy for a thriving town possessing the advantages that Balsar has.

4. The results of the survey and enquiry, as given in the correspondence, appear to have been particularly satisfactory, and will probably be found to be as remunerative in agricultural towns where there has been no previous survey, such as those alluded to in para. 2 of Mr. Hope's letter No. 1825, of the 22nd August last, in which there may be large unoccupied or cultivated plots such as exist in Súrat and Balsar. This must not, however, be considered any criterion of what the results of similar operations may be in closely built non-agricultural towns such as Tanna or Poona.

A. ROGERS,

Revenue Commissioner, N. D.

City Surveys.

No. 858.

REVENUE DEPARTMENT.

Bombay Castle, 26th February 1872.

Letter from the Revenue Commissioner, N. D., No. 5,441, dated 19th October 1871—Submitting, with his remarks, a report by Mr. A. D. Carey, Extra Second Assistant Collector, Súrat, on the completion of the City Survey Enquiry of Balsar, together with the remarks of the Superintendent, Gujrat Survey, and Mr. Hope, Collector of Súrat, both of whom acknowledge the tact of Mr. Carey in bringing the work to a satisfactory conclusion.

Memorandum from the Revenue Commissioner, N. D., No. 6,280, dated 6th December 1871.

Memorandum from the Superintendent, Gujrat Revenue Survey, No. 124, dated 23rd January 1872—Submitting, as requested in Government memorandum No. 6,230, dated 12th December last, a full report on Mr. A. D. Carey's memorandum.

Memorandum from the Revenue Commissioner, N. D., No. 678, dated 5th February 1872—Submitting the above, with his own observations.